

on such money; hence, there is no tax on commissions. *Citizens' Bank v. Sharp*, 53 Md. 531.

The act of 1860, ch. 163, repealed and re-enacted section 107 of the code of 1860—see section 116—so as to exempt from the tax an executor who renounced his commissions. Held that such an executor was relieved from the tax where the account was stated after the enactment of the act of 1860, although letters were granted and the inventory filed prior thereto. *Owings v. State*, 22 Md. 118. And see *Williams v. Mosher*, 6 Gill, 454.

As to the commissions of executors and administrators, see art. 93, sec. 5, and notes. As to the state tax on commissions of foreign executors, see art. 93, sec. 80.

1904, art. 81, sec. 113. 1888, art. 81, sec. 98. 1860, art. 81, sec. 107. 1860, ch. 163. 1862, ch. 18. 1874, ch. 483, sec. 99.

116. The several orphans' courts shall fix the commissions of executors within twelve months from the grant of administration, and in all subsequent accounts wherein executors shall charge themselves with further assets, and they shall fix such commissions in all cases in which letters of administration have been or may hereafter be granted, whether commissions are claimed by the executors or not; and all commissions so fixed shall be subject to the tax imposed by the foregoing section.

See notes to sec. 115.

Ibid. sec. 114. 1888, art. 81, sec. 99. 1860, art. 81, sec. 108. 1844, ch. 184, sec. 2. 1874, ch. 483, sec. 100.

117. Every executor or administrator shall pay said tax to the register of wills of the proper county or city on the passage of his accounts; and on failure to do so within thirty days thereafter the register shall notify the state's attorney of the city or county, who shall thereupon put the bond of such executor or administrator in suit for the use of the State; and the said bond shall be liable therefor as for any other default of the principal obligor.

See notes to sec. 115.

Ibid. sec. 115. 1888, art. 81, sec. 100. 1860, art. 81, sec. 109. 1844, ch. 184, sec. 4. 1874, ch. 483, sec. 101.

118. Upon payment to the register he shall give to the executor or administrator duplicate receipts, one of which shall be forwarded by him to the treasurer to be by him preserved, and copies thereof shall be evidence in suits upon the bonds of the register signing the same.

See notes to sec. 115.

Ibid. sec. 116. 1888, art. 81, sec. 101. 1860, art. 81, sec. 110. 1844, ch. 184, sec. 5. 1874, ch. 483, sec. 102.

119. The orphans' court in fixing the commissions of executors and administrators shall make no allowance for the tax hereby imposed, it being hereby intended that the said tax shall be paid out of said commissions, and not by the estate of the deceased.